

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Nil rate of interest for specified electronic commerce operators for specified tax periods in **FORM GSTR-8** – Notification - Orders - Issued.

**Revenue (CT-II) Department**

**G.O.Ms.No. 117**

**Dated: 27-10-2022.**

**Read the following:-**

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 08/2022 - Central Tax, dt. 07-06-2022.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/48/2022, Dt. 29-09-2022.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt.27.10.2022.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Telangana Goods and Services Tax Act, 2017 ((Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:-

**TABLE**

Sl. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely:- 1. 36AAACZ8318D1CM 2. 36AADCD4946L1CM 3. 36AAICA3918J1CU	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

2.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger:– 1. 36AAHCP1178L1CC	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021.	From the date of depositing the tax collected under subsection (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under subsection (4) of section 52.
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2. This notification shall be deemed to have come into force with effect from the 07<sup>th</sup> day of June, 2022.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (With a request to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary(NR) to Hon'ble Chief Minister, Government of Telangana

The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**